

Article - Tax - General

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§7-301.

(a) In this subtitle the following words have the meanings indicated.

(b) “Estate” means the federal gross estate of a decedent, as determined by Subtitle B of the Internal Revenue Code, as increased by any property not otherwise included in the federal gross estate that is deemed to be included pursuant to § 7-309(b)(6) of this subtitle.

(c) “Federal estate tax” means the tax imposed by Chapter 11 of the Internal Revenue Code.

(d) “Maryland estate” means the part of an estate that this State has the power to subject to the Maryland estate tax.

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